

## NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Code No. 707.4

Policy Title: AUDIT

To review the funds and accounts of the school district, the Board will employ an auditor to perform an annual audit of the financial affairs of the school district. The superintendent will use a request for proposal procedure in selecting an auditor. The administration shall cooperate with the auditors.

Legal Reference: Iowa Code § 11.6

Cross Reference: 701 Financial Accounting System  
707 Fiscal Reports

Approved: March 28, 2001

Revised: July 22, 2020

Reviewed: January 21, 2015